

Department of the Air Force, DoD

§ 812.6

is carrying on a function related to or furthering an objective of DOD.

(j) Any services requested by a court when the furnishing of such will serve as a substitute for personal court appearance of a military or civilian employee of DOD.

(k) Any services requested by a non-profit organization which is carrying on a function related to or furthering an objective of the Federal Government or in the interest of public health and welfare.

(l) Any services requested by an individual or corporation which is carrying on a function related to or furthering an objective of the Federal Government, when the cost of such services would be chargeable directly to a Federal Government contract or grant held by the individual or corporation.

(m) Any services requested by donors with respect to their gifts.

(n) Requests for services which are occasional and incidental (including any request from a resident of a foreign country), of a type that is not requested often, if it is administratively determined that a fee would be inappropriate in such an occasional case.

(o) Any request from Federal employees for completion of forms applicable to claims for reimbursement in connection with the Federal Employees Health Benefit Act of 1959.

(p) Administrative services normally provided in reference or reading rooms for public inspection of records, except for copies of records or documents furnished.

(q) Any request for military locator service by a financial institution located on a DOD installation.

(r) Any request for military locator service from financial organizations, engaged in the composite check program, that are not located on a DOD Installation. Each request for an address of record must include:

(1) A statement that the organization is listed as a composite check recipient in the current U.S. Treasury Bureau of Accounts, Financial Organizations Directory.

(2) A statement that the individual whose address is requested has his or her pay forwarded as a direct deposit by DOD disbursing officer;

(3) The financial organization's account number for the individual.

(s) Any services rendered in response to requests for classification review of DOD classified records, submitted under Executive Order 11652, as implemented by DOD Regulation 5200.1-R, which consist of the work performed in conducting the classification review, or in granting and carrying to completion an appeal from a denial of declassification after such review.

(t) Any services of a humanitarian nature performed in certain emergency situations such as: life-saving transportation for non-US Armed Forces patients, search and rescue operations, and airlift of personnel and supplies to a site of disaster. This does not mean inter- and intra-Governmental agreements to recover all or part of costs should not be negotiated. Rather, it means the recipient or beneficiary is not assessed a user charge.

§ 812.6 Charges for special services.

(a) *Establishing Fees.* Establish user charge fees for special services on the basis of total costs or fair market value, whichever is higher, and not by the value of the services to the recipient. When applicable, determine fair market value in accordance with commercial rates in the local geographical area by referring to public pricing information, trade association information, market surveys, and other available information; do not conduct surveys solely for this purpose. Whenever feasible, establish and publish rates and fees in advance to facilitate uniformity of charges. Review rate and fee schedules annually or whenever significant changes in costs occur. Primary user charge rate and fee schedules are contained in 32 CFR part 813, Schedule of Fees for Copying, Certifying and Searching Records and Other Documentary Material, and 32 CFR part 811, Sale or Release of Audiovisual Documentation.

(b) *Determining Costs.* Determine or estimate costs from the best available records in the activity. Use existing cost systems; however, do not establish cost accounting systems solely to determine user charges. The following direct and indirect costs are included

§ 812.7

32 CFR Ch. VII (7-1-98 Edition)

within the definition and determination of total costs:

(1) Civilian salaries or wages and associated Air Force share of fringe expenses. Use predetermined rates in AFR 173-10, paragraph 2-33, as the basis for assessing charges.

(2) Military personnel costs and associated Air Force share of fringe expenses. The rates to be charged and the basis for charging DOD, non-DOD Federal, and non-Federal agencies are in AFR 177-101, General Accounting and Financial System at Base Level, chapter 33.

(3) Costs for materials, supplies, travel, communications, utilities, equipment and property rental, and maintenance of property and equipment.

(4) An asset use charge at 4 percent of direct costs to cover depreciation and interest on investment in DOD owned fixed assets.

(5) Costs of research, and of establishing standards and regulations when directly associated with the service performed.

(6) An administrative surcharge at 3 percent of total costs § 812.6(b)(1) through (5) to cover general and administrative costs.

§ 812.7 Charges for lease or sale of property.

When Federally owned property or resources are leased or sold, assess a rental cost or sales price based on a determination of fair market value. Determine fair market value by applying sound business management principles in accordance with comparable commercial practices. Charges need not be limited to recovery of costs; they may produce net revenues to the Government.

(a) *Sale of Material.* In the absence of a known market value, determine the fair value for sale of material on the basis of an aggregate of the:

(1) Standard price of the item carried in inventory (or at a reduced price when so authorized for sale within DOD).

(2) Accessorial and administrative costs provide in AFR 172-5, Reimbursement for Accessorial and Administrative Costs.

(b) *Lease or Rental of Property.* Fair market value for lease or rental of

property is normally determined according to commercial rates for similar property in the local geographical area.

(1) In cases involving lease or rental of military equipment, where there is no commercial counterpart, base fair market value on a computation of an annual rent made up of the sum of annual depreciation and interest on investment. Determine amount of interest on investment by applying a 10 percent interest factor to the net book value (acquisition cost plus additions less depreciation) of the asset. Add the cost of support, including general and administrative expenses, if support is furnished.

(2) In determining the fair market value of property to be leased, consider the degree lessee assumes risk of loss or damage to the property and holds the Government harmless against claims or liability by the lessee or third parties.

§ 812.8 Processing collections.

(a) Dispose of receipts per existing instructions.

(b) Normally, collect charges and fees in advance or at the time service is rendered. However, when multiple requests for services are received on a continuing basis from reliable requesters, services may be performed on an account receivable basis (that is, recording an account receivable when the service is provided, with subsequent billing of the organization requesting the service).

(c) Normally, deposit fees and charges collected to the appropriate receipt account. However, when authorized by law or Air Force directives, deposit fees and charges collected to the credit of the appropriation or fund responsible for the principle financial support of the services. Deposit collections in excess of recovery of full costs to the appropriate receipt account. Deposit collections for utilities and services in connection with the lease of property to the appropriation or fund responsible for financing the operations of the equipment and facility.

§ 812.9 Accounting and control.

(a) Activities providing special benefits or leasing and selling property